

PROPOSED CONSTITUTIONAL AMENDMENTS

H.J.R. No. 44, § 2

not voting; passed by the Senate, with amendments, on May 21, 2001, by the following vote: Yeas 30, Nays 0, 1 present, not voting.

Filed with the Secretary of State May 28, 2001.

H.J.R. No. 44

A JOINT RESOLUTION

proposing a constitutional amendment authorizing the legislature to authorize taxing units other than school districts to exempt certain travel trailers from ad valorem taxation.

BE IT RESOLVED BY THE Legislature of the State of Texas:

SECTION 1. Section 1, Article VIII, Texas Constitution, is amended by amending Subsection (d) and adding Subsections (j) and (j-1) to read as follows:

(d) The Legislature by general law shall exempt from ad valorem taxation household goods not held or used for the production of income and personal effects not held or used for the production of income. The Legislature by general law may exempt from ad valorem taxation:

(1) all or part of the personal property homestead of a family or single adult, "personal property homestead" meaning that personal property exempt by law from forced sale for debt;

(2) subject to Subsections (e), [~~and~~] (g), and (j) of this section, all other tangible personal property, except structures which are personal property and are used or occupied as residential dwellings and except property held or used for the production of income; and

(3) subject to Subsection (e) of this section, a leased motor vehicle that is not held primarily for the production of income by the lessee and that otherwise qualifies under general law for exemption.

(j) *The Legislature by general law may authorize a taxing unit, other than a school district, to exempt from ad valorem taxation by the taxing unit, a travel trailer, as defined by the Legislature, regardless of whether the travel trailer is real or personal property, that:*

(1) on January 1 of the applicable tax year is registered in this state in compliance with the laws of this state relating to the registration of vehicles; and

(2) is not held or used for the production of income.

(j-1) Subsection (j) of this section and this subsection take effect January 1, 2002. This subsection expires January 1, 2004.

SECTION 2. This proposed constitutional amendment shall be submitted to the voters at an election to be held November 6, 2001. The ballot shall be printed to permit voting for or against the proposition: "The constitutional amendment to authorize the legislature to authorize taxing units other than school districts to exempt from ad valorem taxation travel trailers that are not held or used for the production of income."

Passed by the House on May 9, 2001, by the following vote: Yeas 135, Nays 7, 2 present, not voting; passed by the Senate on May 22, 2001, by the following vote: Yeas 26, Nays 4, 1 present, not voting.

Filed with the Secretary of State May 24, 2001.